

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re: AMERICAN UNDERWRITING
SERVICES, LLC

§ Case No. 18-58406-SMS
§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 11 of the United States Bankruptcy Code was filed on 05/18/2018. The case was converted to one under Chapter 7 on 07/27/2018. The undersigned trustee was appointed on 08/13/2018.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 883,240.25

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>470,359.90</u>
Bank service fees	<u>11,020.29</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>46,369.90</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>355,490.16</u>

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 11/13/2018 and the deadline for filing governmental claims was 11/14/2018. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$42,206.43. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$42,206.43, for a total compensation of \$42,206.43². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$1,114.56 for total expenses of \$1,114.56².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 08/13/2021

By: /s/ S. Gregory Hays
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Exhibit A

Page: 1

Asset Cases

Case No.: 18-58406-SMS

Trustee Name: (300320) S. Gregory Hays

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Date Filed (f) or Converted (c): 07/27/2018 (c)

§ 341(a) Meeting Date: 09/12/2018

For Period Ending: 08/13/2021

Claims Bar Date: 11/13/2018

1 Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=\$554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Cash on hand Administered during Chapter 11 case.	0.00	0.00		0.00	FA
2	Checking Account at Bank of North Georgia, a division of Synovus, xxxxxx4718 Administered during Chapter 11 case.	250,000.00	0.00		0.00	FA
3	Checking Account at Bank of North Georgia, a Division of Synovus, xxxxxx5668 Administered during Chapter 11 case.	0.00	0.00		0.00	FA
4	Checking Account at Bank of North Georgia, a Division of Synovus, xxxxxx5650 Administered during Chapter 11 case.	0.00	0.00		0.00	FA
5	Undeposited checks Administered during Chapter 11 case.	100,000.00	0.00		0.00	FA
6	Lease depoist, Roberts Blvd., LLC Trustee vacated location. Any deposit was offset against unpaid rent.	12,000.00	0.00		0.00	FA
7	A/R 90 days old or less. Face amount = \$1086389.56. Doubtful/Uncollectible accounts = \$0. The majority of accounts receivable was administered during Chapter 11 case.	1,086,389.56	40,000.00		37,991.61	FA
8	A/R Over 90 days old. Face amount = \$0.Doubtful/Uncollectible accounts = \$0.	0.00	0.00		0.00	FA
9	5 office furniture sets (desk & credenza), 9 work stations, 13 office chairs, 16 desk chairs, 15 file cabinets, 1 sofa, 1 coffee table, 1 side table, 1 glass top stand up desk, 1 computer hutch, 2 conference tables. Valuation Method: Fair Market Value Abandoned per notice, Dkt # 110.	7,000.00	7,000.00	OA	0.00	FA
10	9 computers, 20 monitors Computers are being stored by Trustee. No significant value.	3,000.00	0.00		0.00	FA
11	Leasehold Interest: 1255 Roberts Blvd, Ste 102 Kennesaw GA Personal property was abandoned per notice, Dkt # 110. Trustee vacated space.	0.00	0.00		0.00	FA
12	www.americanunderwritingservices.com	Unknown	0.00		0.00	FA
13	Refunds - Bond, Benefits, retainers and Insurance (u)	1,000.00	1,000.00		4,216.73	FA
14	EastWest Bank Account # 0724 (u)	90,905.50	90,905.50		90,905.50	FA
15	EastWest Bank Account # 0738 (u)	448,696.42	448,696.42		448,696.42	FA

Form 1

Individual Estate Property Record and Report

Asset Cases

Exhibit A

Page: 2

Case No.: 18-58406-SMS

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Trustee Name: (300320) S. Gregory Hays

Date Filed (f) or Converted (c): 07/27/2018 (c)

§ 341(a) Meeting Date: 09/12/2018

For Period Ending: 08/13/2021

Claims Bar Date: 11/13/2018

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
16 EastWest Bank Account # 0864 (u)	65,922.00	65,922.00		65,922.00	FA
17 Funds Garnished by Prosight See Adversary # 18-05106. Settled per Order, Dkt # 173.	225,508.99	225,508.99		225,507.99	FA
18 Adversary 19-05202. Claims against Russell Wiley (u) Adversary closed on 5/24/21. No recovery.	0.00	0.00		0.00	FA
19 Adversary 19-05202 - Claims against Neil Wiley (u) Trustee determined cost to litigate the claim will exceed the benefit. Adversary dismissed.	1.00	1.00		0.00	FA
20 Adversary 19-05202. Claims against Wiley Group, Inc., TW3 Transportation, LLC, TW3 Logistics LLC, Transport South Insurance Agency, LLC (u) Default judgment entered on 9/30/19 against The Wiley Group, Inc., Transport South Insurance Agency, LLC, TW3 Logistics LLC, TW3 Transportation, LLC. No recovery expected.	0.00	0.00		0.00	FA
21 Recovery of pre-petition transfers to Gillen Withers & Lake LLC (u) Settlement approved per Order, Dkt # 228.	10,000.00	10,000.00		10,000.00	FA
21 Assets Totals (Excluding unknown values)	\$2,300,423.47	\$889,033.91		\$883,240.25	\$0.00

Major Activities Affecting Case Closing:

8/1/2020- Case was converted from Chapter 11 to Chapter 7 effective 7/27/18.

6/30/2021 - All open matters have been resolved.

7/29/2021 - Trustee is in the process of finalizing his TFR.

Initial Projected Date Of Final Report (TFR): 12/31/2020

Current Projected Date Of Final Report (TFR): 08/13/2021 (Actual)

08/13/2021

Date

/s/S. Gregory Hays

S. Gregory Hays

Form 2

Exhibit B

Page: 1

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS Trustee Name: S. Gregory Hays (300320)
Case Name: AMERICAN UNDERWRITING SERVICES, Bank Name: East West Bank
LLC Account #: *****0724 AUS DIP-0724
Taxpayer ID #: **-***6565 Blanket Bond (per case limit): \$31,525,000.00
For Period Ending: 08/13/2021 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/27/18	{14}	Opening Chapter 7 Balance	Funds Turned Over from Ch 11 Trustee	1290-010	90,905.50		90,905.50
07/30/18	1017	Humana Emp Health Plan	Invoice # 666484647. Paid per Order, Dkt # 145.	2690-000		3,671.42	87,234.08
07/30/18	1018	Taylor Cline	Employee Expense Reimbursement. Paid per Order, Dkt # 145.	2690-000		28.80	87,205.28
07/30/18	1019	Stephen Uhler	Employee Expense Reimbursement. Paid per Order, Dkt # 145.	2690-000		67.23	87,138.05
07/30/18		Corporate Payroll Services	Payroll fee - P/E 7/30/18. Paid per Order, Dkt # 145.	2690-000		60.20	87,077.85
07/30/18		Corporate Payroll Services	Payroll taxes - P/E 7/30/18. Paid per Order, Dkt # 145.	2690-720		4,351.92	82,725.93
07/30/18		Corporate Payroll Services	Wages - Direct Deposit Employees - P/E 7/30/18. Paid per Order, Dkt # 145.	2690-720		11,157.88	71,568.05
08/01/18	1020	WNC LLC	Data Services. Paid per Order, Dkt # 145.	2690-000		772.60	70,795.45
08/17/18		East West Bank	ANALYSIS ACTIVITY FOR 07/18. Paid per Order, Dkt # 145.	2690-000		127.65	70,667.80
08/20/18		US Premium Finan	Payment 180820 206884402 - E&O Policy Premium - Paid per Order, Dkt # 139.	2420-750		2,707.34	67,960.46
08/28/18		American Underwriting Services	Transfer to RABO Acct # *****6600	9999-000		67,460.46	500.00
09/18/18		East West Bank	ANALYSIS ACTIVITY FOR 08/18. Paid per Order, Dkt # 145.	2600-000		34.52	465.48
09/28/18		Corporate Payroll Services	Payroll Fees - Quarterly Filing. Paid per Order, Dkt # 145.	2690-000		32.60	432.88
10/16/18		East West Bank	ANALYSIS ACTIVITY FOR 09/18. Paid per Order, Dkt # 145.	2600-000		133.30	299.58
11/20/18		East West Bank	ANALYSIS ACTIVITY FOR 10/18. Paid per Order, Dkt # 145.	2600-000		131.42	168.16
12/18/18		East West Bank	ANALYSIS ACTIVITY FOR 11/18. Paid per Order, Dkt # 145.	2600-000		131.48	36.68
12/31/18		Corporate Payroll Services	Payroll Fees - Quarterly Filing. Paid per Order, Dkt # 145.	2690-000		145.00	-108.32
01/02/19		American Underwriting Services	Transfer from AUS - EastWest Acct #0738	9999-000	200.00		91.68
01/02/19		East West Bank	Overdraft Fee. Paid per Order, Dkt # 145.	2600-000		30.00	61.68
01/08/19		American Underwriting Services	Transfer to RABO Acct # 5022566600	9999-000		61.68	0.00

COLUMN TOTALS

91,105.50

91,105.50

\$0.00

Less: Bank Transfers/CDs

200.00

67,522.14

Subtotal

90,905.50

23,583.36

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$90,905.50

\$23,583.36

Form 2

Exhibit B

Page: 2

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS Trustee Name: S. Gregory Hays (300320)
Case Name: AMERICAN UNDERWRITING SERVICES, Bank Name: East West Bank
LLC Account #: *****0738 AUS DIP-0738
Taxpayer ID #: **-***6565 Blanket Bond (per case limit): \$31,525,000.00
For Period Ending: 08/13/2021 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/27/18	{15}	Opening Chapter 7 Balance	Funds Turned Over from Ch 11 Trustee	1290-010	448,696.42		448,696.42
07/31/18	{7}	Customer Deposits	Various Customer - Insurance Premiums	1121-000	9,747.62		458,444.04
07/31/18	{7}	Dewey Young	Insurance Premiums (Deposit Reversed 8/3/18)	1121-000	90,869.92		549,313.96
08/01/18	{7}	HUB INTERNATIONAL LIMITED	Insurance Premium Collections	1121-000	22,001.37		571,315.33
08/03/18	{7}	Dewey Young	Reverse Deposit from 8/1/18	1121-000	-90,869.92		480,445.41
08/08/18	{7}	US Premium Finance	Insurance Premium Collection	1121-000	2,304.03		482,749.44
08/28/18		American Underwriting Services	Transfer to RABO Acct # xxxxxx6600	9999-000		482,249.44	500.00
09/20/18	{7}	Top Premium Finance	Insurance Premium Collection	1121-000	2,371.00		2,871.00
01/02/19		American Underwriting Services	Transfer to AUS - EastWest Acct #0724	9999-000		200.00	2,671.00
01/08/19		American Underwriting Services	Transfer to RABO Acct # xxxxxx6600	9999-000		2,671.00	0.00

COLUMN TOTALS

485,120.44

485,120.44

\$0.00

Less: Bank Transfers/CDs

0.00

485,120.44

Subtotal

485,120.44

0.00

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$485,120.44

\$0.00

Form 2

Exhibit B

Page: 3

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS

Trustee Name: S. Gregory Hays (300320)

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Bank Name: East West Bank

Account #: *****0864 AUS Opr - Comm

Taxpayer ID #: **-***6565

Blanket Bond (per case limit): \$31,525,000.00

For Period Ending: 08/13/2021

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
08/01/18	{16}	Opening Chapter 7 Balance	Funds Turned Over from Ch 11 Trustee	1290-010	65,922.00		65,922.00
08/28/18		American Underwriting Services	Transfer to RABO Acct # xxxxxx6600	9999-000		65,422.00	500.00
01/08/19		American Underwriting Services	Transfer to RABO Acct # xxxxx6600	9999-000		500.00	0.00

COLUMN TOTALS

65,922.00

65,922.00

\$0.00

Less: Bank Transfers/CDs

0.00

65,922.00

Subtotal

65,922.00

0.00

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$65,922.00

\$0.00

Form 2

Exhibit B

Page: 4

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS

Trustee Name:

S. Gregory Hays (300320)

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Bank Name:

Mechanics Bank

Account #:

*****6600 Checking

Taxpayer ID #: **-***6565

Blanket Bond (per case limit):

\$31,525,000.00

For Period Ending: 08/13/2021

Separate Bond (if applicable):

N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
08/29/18		American Underwriting Services	Transfer from Account # 0724 at East West Bank	9999-000	67,460.46		67,460.46
08/29/18		American Underwriting Services	Transfer from Account # 0864 at East West Bank	9999-000	65,422.00		132,882.46
08/29/18		American Underwriting Services	Transfer from Account # 0738 at East West Bank	9999-000	482,249.44		615,131.90
08/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		29.49	615,102.41
09/05/18	{13}	Supportive Insurance Services LLC	Refund of Retainer	1229-000	1,000.00		616,102.41
09/11/18	101	Guardian	Group # 521172. Paid per order dated 9/27/18, docket # 145.	2690-000		669.22	615,433.19
09/13/18	{13}	WageWorks	Reimbursement of cobra insurance premiums (Angela Wiley). See adjustment on 9/20/18.	1229-000	534.20		615,967.39
09/13/18	102	U.S. Premium Finance	Errors and omissions tail policy. Paid per Order, Dkt # 151.	2420-750		2,707.34	613,260.05
09/18/18	{13}	WageWorks, inc	August 2018 Premium Reimbursement/refund	1229-000	1,100.71		614,360.76
09/20/18	103	Stephen Uhler	Constant Contact payment reimbursement for announcement to agents and carriers. Paid per order, docket # 145.	2690-000		45.00	614,315.76
09/20/18	104	Warrington Network Consultants	Data hosting and services. Invoice #CW 5513 (\$648.75) and invoice #MSP-5514 (\$117.40). Paid per order, dkt # 145.	2690-000		766.15	613,549.61
09/20/18	{13}	WageWorks, Inc	Deposit Adjustment. Amount recorded as \$534.20 instead of actual of \$534.02. See deposit dated 9/13/18.	1229-000	-0.18		613,549.43
09/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		471.96	613,077.47
09/30/18		WageWorks, Inc	Adjustment. Transaction added in Error during reconciliation process and later reversed. Deposit Adjustment. Amount recorded as \$534.20 instead of actual of \$534.02. See deposit dated 9/13/18.	1229-000	534.20		613,611.67
09/30/18		WageWorks, Inc	Adjustment. Transaction added in Error during reconciliation process and later reversed. Deposit Adjustment. Amount recorded as \$534.20 instead of actual of \$534.02. See deposit dated 9/13/18.	1229-002	-534.20		613,077.47
10/03/18	105	WNC LLC	Data hosting and IT services. Invoice #CW 5629 (\$67.50) and invoice #MSP-5623 (\$117.40). Paid per order, dkt # 145	2690-000		184.90	612,892.57
10/03/18	106	Hays Financial Consulting, LLC	Reimbursement of email hosting charged by Intermedia paid by Hays Financial. Paid per order, dkt # 145.	2690-000		1,534.22	611,358.35
10/15/18	107	U.S. E&O Brokers	Errors and omissions tail policy . Paid per Order, Dkt # 151.	2420-750		37,700.00	573,658.35
10/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		540.69	573,117.66

Page Subtotals: \$617,766.63 \$44,648.97

Form 2

Exhibit B

Page: 5

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS

Trustee Name:

S. Gregory Hays (300320)

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Bank Name:

Mechanics Bank

Account #:

*****6600 Checking

Taxpayer ID #: **-***6565

Blanket Bond (per case limit):

\$31,525,000.00

For Period Ending: 08/13/2021

Separate Bond (if applicable):

N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
11/06/18	108	Hays Financial Consulting, LLC	Reimbursement of email hosting charged by Intermedia paid by Hays Financial. Paid per order, dkt # 145.	2690-000		770.43	572,347.23
11/06/18	109	Michelle Madison	14 Hrs @ \$50/hr. Thru 11/5/18. Consulting work for research and compilation of data. Paid per order, dkt # 145.	2690-000		700.00	571,647.23
11/06/18	110	WNC LLC	Data hosting and IT services. Invoice CW 5720 (\$502.35) and invoice MSP-5689 (\$117.40). Paid per order, Dkt # 145.	2690-000		619.75	571,027.48
11/28/18	111	NRAI, Inc.	Registered Agent fee. invoice Number *****72-00. Paid per order, Dkt # 145.	2690-000		48.00	570,979.48
11/28/18	112	WNC LLC	Data hosting and IT services, Docket # 145. Invoice # MSP-5752. Paid per Order, dkt # 145.	2690-000		117.40	570,862.08
12/10/18	113	Michelle Madison	5 Hrs @ \$50/hr. Thru 12/5/18 . Consulting work for research and compilation of data. Paid per order, dkt # 145.	2690-000		250.00	570,612.08
12/10/18	114	WNC LLC	Data hosting and IT services. Invoice # CW5782. Paid per Order, Dkt # 145.	2690-000		705.79	569,906.29
12/10/18	115	Hays Financial Consulting, LLC	Reimbursement of email hosting charged by Intermedia paid by Hays Financial. Paid per order, dkt # 145.	2690-000		768.24	569,138.05
12/18/18	{13}	Global Surety, LLC	Ch 11 Bond # 016215806 Refund	1229-000	1,582.00		570,720.05
01/09/19		American Underwriting Services (East West Bank)	Transfer from Closed DIP Accounts at East West Bank	9999-000	3,232.68		573,952.73
01/28/19	116	US Premium Finance	Return of Funds Erroneously paid to Trustee on or about 7/12/18 (Ch11 period). Paid per Order, Dkt # 168.	8500-002		46,369.90	527,582.83
01/28/19	117	AIG	Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		55,442.98	472,139.85
02/05/19	118	American Millennium Insurance Company	Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		58,091.52	414,048.33
02/05/19	119	American Southern Insurance Company	Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		51,727.49	362,320.84
02/05/19	120	Capital Insurance Brokers	Over payment of Check # 2732. Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		150.00	362,170.84
02/25/19	{17}	The State Court of Gwinnett County	Pro Sight Garnished Funds released to Trustee per settlement and Order, Dkt. # 173.	1141-000	225,507.99		587,678.83
03/27/19	121	WNC LLC	Invoices MSP-5828, MSP-5894, CW-5918, MSP-5963, MSP-6034. IT services January 2019 - March 2019. Paid per Order, Docket # 188.	2690-000		570.85	587,107.98
03/27/19	122	Hays Financial Consulting, LLC	Reimbursement of Jan and Feb 2019 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		1,535.36	585,572.62
03/27/19	123	Corporate Payroll Services	Preparation of W-2s. Paid per Order. Docket # 188.	2690-000		849.00	584,723.62

Page Subtotals: \$230,322.67 \$218,716.71

Form 2

Exhibit B

Page: 6

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS Trustee Name: S. Gregory Hays (300320)
Case Name: AMERICAN UNDERWRITING SERVICES, Bank Name: Mechanics Bank
LLC Account #: *****6600 Checking
Taxpayer ID #: **-***6565 Blanket Bond (per case limit): \$31,525,000.00
For Period Ending: 08/13/2021 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
04/17/19	124	American Inter-Fidelity Exchange	Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		75,178.37	509,545.25
04/22/19	125	ACE Westchester Specialty Group	Payment of Chapter 11 Premiums. Paid per Order, Dkt # 168.	6950-000		1,203.62	508,341.63
05/16/19	126	Brit UW Limited	Premium payments approved for payment per Order, Dkt # 193. Stopped on 08/26/2019	6950-000		27,470.34	480,871.29
05/17/19	127	Integro Insurance Brokers Limited	Payment of Premiums per Order, Dkt # 193. - PAYMENT STOPPED. REPLACEMENT ORDER TO CORRECT PAYEE TO BE PREPARED. Stopped on 08/19/2019	6950-000		123,394.58	357,476.71
08/19/19	127	Integro Insurance Brokers Limited	Payment of Premiums per Order, Dkt # 193. - PAYMENT STOPPED. REPLACEMENT ORDER TO CORRECT PAYEE TO BE PREPARED. Stopped: check issued on 05/17/2019	6950-000		-123,394.58	480,871.29
08/26/19	126	Brit UW Limited	Premium payments approved for payment per Order, Dkt # 193. Stopped: check issued on 05/16/2019	6950-000		-27,470.34	508,341.63
08/29/19	128	Hays Financial Consulting, LLC	Reimbursement of March and April 2019 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		899.40	507,442.23
08/29/19	129	WNC LLC	Invoices MSP-6114, MSP-6179,MSP-6242,MSP-6298,MSP-6358. IT services Apr 2019 - Aug 2019. Paid per Order, Dkt#188.	2690-000		587.00	506,855.23
10/03/19	130	Brit UW Limited	Premium payments approved for payment per Order, Dkt # 193 and Dkt # 214.	6950-000		27,470.34	479,384.89
10/03/19	131	Integro Insurance Brokers Limited	Payment of Premiums per Order, Dkt # 193 and Dkt # 214.	6950-000		123,394.58	355,990.31
10/03/19	132	WNC LLC	Invoices MSP-6421, CW5984 and CW6196. IT and data hosting services. Paid per Orders, Dkt#188 and Dkt # 216.	2690-000		258.65	355,731.66
10/18/19	133	Michelle Madison	4 Hours @ \$50/hour. Consulting work for claim payment research. Paid per order dated 10/3/19, docket # 216.	2690-000		200.00	355,531.66
11/06/19	134	WNC LLC	Invoice MSP-6483. IT and data hosting services. Paid per Order, Dkt#188. CHECK NOT PRINTED. SEE CK # 135. Voided on 11/06/2019	2690-000		258.65	355,273.01
11/06/19	134	WNC LLC	Invoice MSP-6483. IT and data hosting services. Paid per Order, Dkt#188. CHECK NOT PRINTED. SEE CK # 135. Voided: check issued on 11/06/2019	2690-000		-258.65	355,531.66
11/06/19	135	WNC LLC	Invoice MSP-6483. IT and data hosting services. Paid per Order, Dkt#188.	2690-000		117.40	355,414.26
12/02/19	136	WNC LLC	Invoice MSP-6544. IT and data hosting services. Paid per Order, Dkt#188.	2690-000		117.40	355,296.86

Page Subtotals: \$0.00 \$229,426.76

Form 2

Exhibit B

Page: 7

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS Trustee Name: S. Gregory Hays (300320)
Case Name: AMERICAN UNDERWRITING SERVICES, LLC Bank Name: Mechanics Bank
Taxpayer ID #: **-***6565 Account #: *****6600 Checking
For Period Ending: 08/13/2021 Blanket Bond (per case limit): \$31,525,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
12/04/19	{7}	Cottingham & Butler	Surplus Lines & Stamping Fees on policies	1121-000	1,567.59		356,864.45
01/16/20	137	WNC LLC	Invoice MSP-6622. IT and data hosting services December 2019. Paid per Order, Dkt#188.	2690-000		117.40	356,747.05
01/30/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		356,747.05	0.00

COLUMN TOTALS	849,656.89	849,656.89	\$0.00
Less: Bank Transfers/CDs	618,364.58	356,747.05	
Subtotal	231,292.31	492,909.84	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$231,292.31	\$492,909.84	

Form 2

Exhibit B

Page: 8

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS

Trustee Name:

S. Gregory Hays (300320)

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Bank Name:

East West Bank

Account #:

*****0022 Demand Deposit Account

Taxpayer ID #: **-***6565

Blanket Bond (per case limit):

\$31,525,000.00

For Period Ending: 08/13/2021

Separate Bond (if applicable):

N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/30/20		Transition Transfer Credit	Transition Transfer Credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	356,747.05		356,747.05
02/06/20	1000	Hays Financial Consulting, LLC	Reimbursement of Feb 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		44.97	356,702.08
02/06/20	1001	WNC LLC	Invoice MSP-6670. Monthly IT and data hosting services. Paid per Order, Dkt#188.	2690-000		118.00	356,584.08
03/03/20	1002	WNC LLC	Invoice MSP-6737. Monthly IT and data hosting services (Feb 2017). Paid per Order, Dkt#188.	2690-000		118.00	356,466.08
03/31/20		East West Bank	Bank and Technology Service Fee	2600-000		284.88	356,181.20
04/02/20	1003	WNC LLC	Invoice MSP-6804. Monthly IT and data hosting services (March 2020). Paid per Order, Dkt#188.	2690-000		118.00	356,063.20
04/02/20	1004	Hays Financial Consulting, LLC	Reimbursement of March 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		44.97	356,018.23
04/10/20	1005	Hays Financial Consulting, LLC	Reimbursement of April 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		44.97	355,973.26
04/30/20		East West Bank	Bank and Technology Services Fees	2600-000		569.10	355,404.16
05/08/20	1006	WNC LLC	Invoice MSP-6885. Monthly IT and data hosting services (April 2020). Paid per Order, Dkt#188.	2690-000		118.00	355,286.16
05/08/20	1007	Hays Financial Consulting, LLC	Reimbursement of May 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		52.95	355,233.21
05/29/20		East West Bank	Bank and Technology Services Fees	2600-000		548.97	354,684.24
06/04/20	1008	WNC LLC	Invoice MSP-6946. Monthly IT and data hosting services (May 2020). Paid per Order, Dkt#188.	2690-000		118.00	354,566.24
06/04/20	1009	Hays Financial Consulting, LLC	Reimbursement of June 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	354,517.28
06/30/20		East West Bank	Bank and Technology Services Fees	2600-000		604.53	353,912.75
07/07/20	1010	WNC LLC	Invoice MSP-7007. Monthly IT and data hosting services (June 2020). Paid per Order, Dkt#188.	2690-000		118.00	353,794.75
07/07/20	1011	Hays Financial Consulting, LLC	Reimbursement of July 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	353,745.79
07/31/20		East West Bank	Bank and Technology Services Fees	2600-000		584.37	353,161.42
08/10/20	1012	WNC LLC	Invoice MSP-7099. Monthly IT and data hosting services (July 2020). Paid per Order, Dkt#188.	2690-000		118.00	353,043.42
08/10/20	1013	Hays Financial Consulting, LLC	Reimbursement of August 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	352,994.46
08/31/20		East West Bank	Bank and Technology Services Fees	2600-000		545.55	352,448.91
09/08/20	1014	WNC LLC	Invoice MSP-7099. Monthly IT and data hosting services (August 2020). Paid per Order, Dkt#188.	2690-000		118.00	352,330.91

Page Subtotals: \$356,747.05 \$4,416.14

Form 2

Exhibit B

Page: 9

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS Trustee Name: S. Gregory Hays (300320)
Case Name: AMERICAN UNDERWRITING SERVICES, Bank Name: East West Bank
LLC Account #: *****0022 Demand Deposit Account
Taxpayer ID #: **-***6565 Blanket Bond (per case limit): \$31,525,000.00
For Period Ending: 08/13/2021 Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
09/08/20	1015	Hays Financial Consulting, LLC	Reimbursement of September 2020 Debtor Email Hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	352,281.95
09/30/20		East West Bank	Bank and Technology Services Fees	2600-000		600.82	351,681.13
10/06/20	1016	WNC LLC	Invoice MSP-7223. Monthly IT and data hosting services (September 2020). Paid per Order, Dkt#188. Final Invoice	2690-000		118.00	351,563.13
10/06/20	1017	Hays Financial Consulting, LLC	Reimbursement of October 2020 Debtor email hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	351,514.17
10/30/20		East West Bank	Bank and Technology Services Fees	2600-000		561.95	350,952.22
11/11/20	{21}	Small Herrin IOLTA (Gillen Withers & Lake LLC)	Per settlement agreement with Gillen Withers & Lake, LLC and Order, Dkt # 228.	1241-000	10,000.00		360,952.22
11/30/20		East West Bank	Bank and Technology Services Fees	2600-000		550.23	360,401.99
12/03/20	1018	Hays Financial Consulting, LLC	Reimbursement of November and December 2020 Debtor email hosting charges at Intermedia. Paid per docket # 188.	2690-000		97.92	360,304.07
12/31/20		East West Bank	Bank and Technology Services Fees	2600-000		633.58	359,670.49
01/05/21	1019	Hays Financial Consulting, LLC	Reimbursement of January 2021 Debtor email hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	359,621.53
01/29/21		East West Bank	Bank and Technology Services Fees	2600-000		557.13	359,064.40
02/02/21	1020	Hays Financial Consulting, LLC	Reimbursement of February 2021 Debtor email hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	359,015.44
02/26/21		East West Bank	Bank and Technology Services Fees	2600-000		537.06	358,478.38
03/03/21	1021	Hays Financial Consulting, LLC	Reimbursement of March 2021 Debtor email hosting charges at Intermedia. Paid per docket # 188.	2690-000		48.96	358,429.42
03/31/21		East West Bank	Bank and Technology Services Fees	2600-000		631.94	357,797.48
04/30/21		East West Bank	Bank and Technology Services Fees	2600-000		573.45	357,224.03
05/28/21		East West Bank	Bank and Technology Services Fees	2600-000		534.36	356,689.67
06/30/21		East West Bank	Bank and Technology Services Fees	2600-000		628.84	356,060.83
07/30/21		East West Bank	Bank and Technology Services Fees	2600-000		570.67	355,490.16

COLUMN TOTALS	366,747.05	11,256.89	\$355,490.16
Less: Bank Transfers/CDs	356,747.05	0.00	
Subtotal	10,000.00	11,256.89	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$10,000.00	\$11,256.89	

Form 2

Exhibit B
Page: 10

Cash Receipts And Disbursements Record

Case No.: 18-58406-SMS
Case Name: AMERICAN UNDERWRITING SERVICES, LLC
Taxpayer ID #: **_***6565
For Period Ending: 08/13/2021

Trustee Name: S. Gregory Hays (300320)
Bank Name: East West Bank
Account #: *****0022 Demand Deposit Account
Blanket Bond (per case limit): \$31,525,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$883,240.25
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$46,369.90
Net Estate:	\$836,870.35

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****0724 AUS DIP-0724	\$90,905.50	\$23,583.36	\$0.00
*****0738 AUS DIP-0738	\$485,120.44	\$0.00	\$0.00
*****0864 AUS Opr - Comm	\$65,922.00	\$0.00	\$0.00
*****6600 Checking	\$231,292.31	\$492,909.84	\$0.00
*****0022 Demand Deposit Account	\$10,000.00	\$11,256.89	\$355,490.16
	\$883,240.25	\$527,750.09	\$355,490.16

08/13/2021

Date

/s/S. Gregory Hays

S. Gregory Hays

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
CH7AD M1	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <2100-000 Trustee Compensation> , 200	Administrative 07/21/21		\$42,206.43 \$42,206.43	\$0.00	\$42,206.43
CH7AD M2	S. Gregory Hays 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <2200-000 Trustee Expenses> , 200	Administrative 09/14/20		\$1,114.56 \$1,114.56	\$0.00	\$1,114.56
CH7AD M3	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 09/14/20		\$51,640.00 \$51,640.00	\$0.00	\$51,640.00
CH7AD M4	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <3220-000 Attorney for Trustee Expenses (Other Firm) > , 200	Administrative 09/14/20		\$673.06 \$673.06	\$0.00	\$673.06
CH7AD M5	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 09/14/20		\$80,475.00 \$80,475.00	\$0.00	\$80,475.00
CH7AD M6	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 09/14/20		\$1,868.29 \$1,868.29	\$0.00	\$1,868.29

Exhibit C **Analysis of Claims Register**

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
CH7AD M7	Clerk, United States Bankruptcy Court 1340 Russell Federal Building 75 Ted Turner Drive, SW Atlanta, GA 30303 <2700-000 Clerk of the Court Fees> , 200 Per Order, Dkt # 239.	Administrative 06/01/21		\$350.00 \$350.00	\$0.00	\$350.00
52	Office of the United States Trustee P.O. Box 3200?19 Portland, OR 97228 <2950-000 United States Trustee Quarterly Fees> , 200 Chapter 11 Quarterly Fees - Second and Third Quarters 2018	Administrative 07/20/21		\$5,525.00 \$5,525.00	\$0.00	\$5,525.00
CH11A DM10	GGG Partners LLC 3155 Roswell Road NE Suite 120 Atlanta, GA 30305 <6710-000 Other Prior Chapter Professional Expenses> , 300 Chief Restructuring Office for DIP. Fees of \$36,960 and expenses of \$247.27 awarded per Order, Dkt # 155. \$20,000 retainer applied pro rata to awarded fees & expenses. Outstanding balances of \$17,092.91 in fees and \$114.36 in expenses.	Administrative 04/13/21		\$114.36 \$114.36	\$0.00	\$114.36
CH11A DM10	Law Offices of Henry F. Sewell, Jr., LLC 2964 Peachtree Road NW, Ste 555 Atlanta, GA 30305 <6210-000 Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) > , 300	Administrative 09/14/20		\$10,060.00 \$10,060.00	\$0.00	\$10,060.00
Ch11A DM3	AIG Entities Greg Taube, NMR&S 201 17th St, Suite 1700 Atlanta, GA 30363 <6950-000 Prior Chapter Other Operating Expenses> , 300 Docket # 179. Claim allowed as \$42,580.91 Chapter 11 administrative claim per Consent Order (Dkt # 226).	Administrative 09/14/20		\$212,999.55 \$42,580.91	\$0.00	\$42,580.91

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Ch11A DM4	American Millennium Insurance Company c/o Jack Ignatowitz 1011 Route 22 Bridgewater, NJ 08807 <6950-000 Prior Chapter Other Operating Expenses> , 300	Administrative 09/14/20		\$0.00 \$0.00	\$0.00	\$0.00
Docket # 180. Filed as \$914,913.18 administrative claim. Claim withdrawn per Consent Order, Docket # 217. See proof of claim # 21 for treatment of claim.						
CH11A DM6	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <6310-000 Prior Chapter Accountant for Trustee Fees (Trustee Firm)> , 300	Administrative 09/14/20		\$10,790.00 \$10,790.00	\$0.00	\$10,790.00
CH11A DM7	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <6101-000 Prior Chapter Trustee Compensation > , 300	Administrative 09/14/20		\$5,024.17 \$5,024.17	\$0.00	\$5,024.17
CH11A DM8	S. Gregory Hays 2964 Peachtree Road, NW, Ste. 555 Atlanta, GA 30305 <6102-000 Prior Chapter Trustee Expenses> , 300	Administrative 09/14/20		\$43.68 \$43.68	\$0.00	\$43.68
CH11A DM9	GGG Partners LLC 3155 Roswell Road NE Suite 120 Atlanta, GA 30305 <6700-000 Other Prior Chapter Professional Fees> , 300	Administrative 04/13/21		\$17,092.91 \$17,092.91	\$0.00	\$17,092.91
Chief Restructuring Office for DIP. Fees of \$36,960 and expenses of \$247.27 awarded per Order, Dkt # 155. \$20,000 retainer applied pro rata to awarded fees & expenses. Outstanding balances of \$17,092.91 in fees and \$114.36 in expenses.						

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
46a	Small Herrin, LLP 2727 Paces Ferry Road Building 2, Suite 200 Atlanta, GA 30339 <6210-000 Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) > , 300	Administrative 11/13/18		\$18,741.57 \$18,741.57	\$0.00	\$18,741.57
Chapter 11 fees of \$70,061.67 and expenses of \$2,700.21 were awarded per Order, Dkt # 144. \$51,320.10 of \$53,298 retainer held by Small Herrin was applied to fees and \$1,977.90 was applied to expenses. Leaving unpaid fees of \$18,741.57 and unpaid expenses of \$722.31.						
46b	Small Herrin, LLP 2727 Paces Ferry Road Building 2, Suite 200 Atlanta, GA 30339 <6220-000 Prior Chapter Attorney for Trustee/DIP Expenses (Other Firm)> , 300	Administrative 11/13/18		\$722.31 \$722.31	\$0.00	\$722.31
Chapter 11 fees of \$70,061.67 and expenses of \$2,700.21 were awarded per Order, Dkt # 144. \$51,320.10 of \$53,298 retainer held by Small Herrin was applied to fees and \$1,977.90 was applied to expenses. Leaving unpaid fees of \$18,741.57 and unpaid expenses of \$722.31.						
1-1	INTERNAL REVENUE SERVICE P O BOX 7346 2970 MARKET STREET PHILADELPHIA, PA 19101-7317 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 05/30/18		\$0.00 \$0.00	\$0.00	\$0.00
Replaced by POC # 1-2						
1-2	INTERNAL REVENUE SERVICE P O BOX 7346 2970 MARKET STREET PHILADELPHIA, PA 19101-7317 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 05/30/18		\$0.00 \$0.00	\$0.00	\$0.00
Claim amended to \$0.00.						
4-1P	Texas Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008, PO Box 12548 Austin, TX 78711-2548 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 06/04/18		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Claim replaced by POC 4-2P						
4-2P	Texas Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008 PO Box 12548 Austin, TX 78711-2548 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 06/04/18		\$7,579.45 \$7,579.45	\$0.00	\$7,579.45
Replaces POC # 4-1P						
5-1	Texas Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008, PO Box 12548 Austin, TX 78711-2548 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 06/04/18		\$0.00 \$0.00	\$0.00	\$0.00
Replaced by POC # 5-2						
5-2	Texas Comptroller of Public Accounts Bankruptcy - Collections Division MC-008 PO Box 12548 Austin, TX 78711-2548 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 06/04/18		\$47,804.04 \$47,804.04	\$0.00	\$47,804.04
Replaces POC # 5-1.						
Ch11A DM1	Americomp Benefits Inc., <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/14/20		\$4,369.34 \$0.00	\$0.00	\$0.00
Dkt # 170. Claim resolved per Order, Dkt # 215. See treatment of proof of claim # 11.						
Ch11A DM2	Triumph Insurance Group, Inc., <7200-000 Section 726(a)(3) Tardily Filed General Unsecured Claims> , 620	Unsecured 09/14/20		\$18,247.20 \$18,247.20	\$0.00	\$18,247.20
Dkt # 175. Per Order (Dkt # 207) claim is disallowed as an administrative expense and reclassified as a late-filed general, unsecured, non-priority claim.						

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Ch11A DM5	Risk Placement Services Inc. 2400 Lakeview Parkway Suite 675 Alpharetta, GA 30009 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/14/20		\$52,000.00 \$0.00	\$0.00	\$0.00
Docket # 185. Claim resolved per Order, Dkt # 206. See treatment of proof of claim # 10.						
2	Acadia Coffee Service, Inc. 1165 Allgood Road suite 17 Marietta, GA 30062-2238 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/01/18		\$305.11 \$305.11	\$0.00	\$305.11
3	CIT Bank NA PO Box 593007 San Antonio, TX 78259 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/04/18		\$2,275.88 \$2,275.88	\$0.00	\$2,275.88
4-1U	Texas Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008, PO Box 12548 Austin, TX 78711-2548 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/04/18		\$0.00 \$0.00	\$0.00	\$0.00
Claim replaced by POC # 4-2U						
4-2U	Texas Comptroller of Public Accounts c/o Office of the Attorney General Bankruptcy - Collections Division MC-008 PO Box 12548 Austin, TX 78711-2548 <7300-000 Section 726(a)(4) Fines, Penalties> , 630	Unsecured 06/04/18		\$247.50 \$247.50	\$0.00	\$247.50
Replaces POC # 4-1U. Penalties under 726(a)(4)						

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
6-1	Rich Insurance Services Inc. c/o Rich Insurance 105 South 3rd Street Cabot, AR 72023 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/25/18		\$0.00 \$0.00	\$0.00	\$0.00
Filed as \$5684.80 unsecured claim. Replaced by POC # 6-2						
6-2	Rich Insurance Services Inc. 105 South 3rd Street Cabot, AR 72023 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 06/25/18		\$1,938.60 \$1,938.60	\$0.00	\$1,938.60
Replaces POC # 6-1						
7	Thomas Reuters GRC Inc. c/o Sarah E. Doerr, Esq. Moss and Barnett 150 5th St S, Suite 1200 Minneapolis, MN 55402 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 07/06/18		\$1,395.00 \$1,395.00	\$0.00	\$1,395.00
8	Seneca Crum Forster Insurance Company 26th Floor 48 Wall Street New York, NY 10005 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/10/18		\$204,654.54 \$204,654.54	\$0.00	\$204,654.54
Claim reclassified from secured to unsecured per Order, Dkt # 236.						
9	Synovus Bank PO Box 120 Columbus, GA 31902 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/16/18		\$8,823.45 \$8,823.45	\$0.00	\$8,823.45
10	Risk Placement Services, Inc. 2400 Lakeview Parkway, Suite 675 Alpharetta, GA 30009 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/17/18		\$52,000.00 \$52,000.00	\$0.00	\$52,000.00

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Order (Dkt # 206) GRANTING Motion to Disallow Administrative Expense Claim (Objection to Claim) No. 10 of Risk Placement Services, Inc.. The RPS Claim is disallowed as an administrative expense and reclassified as a general, unsecured, non-priority claim in the form of Claim No. 10 filed by RPS. (Related Doc # 201) Service by BNC.. Entered on 8/26/2019. (kpc) Status: Allowed as Unsecured.						
11	AmeriComp Benefits, Inc. P O BOX 4319 Columbus, GA 31914 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/27/18		\$4,369.34 \$4,369.34	\$0.00	\$4,369.34
Order (Dkt # 215) GRANTING Objection by Trustee to the Administrative Expense Claim No. 11 Asserted by of AmeriComp Benefits. The AmeriComp Claim is disallowed as an administrative expense and reclassified as a general, unsecured, non-priority claim in the form of Claim No. 11 filed by AmeriComp. (Related Doc # 205) Service by BNC.. Entered on 10/2/2019. (law) Status: Allowed as Unsecured						
12	Transport Services Group, LLC 3940 Werrington Drive Cumming, GA 30040 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/28/18		\$623.79 \$623.79	\$0.00	\$623.79
13	Professional Safety Consulting, Inc PO Box 274 Kimberling City, MO 65686 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/13/18		\$14,726.33 \$14,726.33	\$0.00	\$14,726.33
14	American Southern Insurance Company Morris, Manning & Martin, LLP c/o Lisa Wolgast, Esq 3343 Peachtree Rd NE Ste 1600 Atlanta, GA 30326 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/26/18		\$345,025.60 \$345,025.60	\$0.00	\$345,025.60
15	Prosight Specialty Management Company Inc. and New York Marine c/o Gary W. Marsh, Esq. Dentons US LLP 303 Peachtree St., NE, Suite 5300 Atlanta, GA 30308 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/28/18		\$5,223,997.53 \$5,223,997.53	\$0.00	\$5,223,997.53
Claim reclassified from secured to unsecured per Order, Dkt # 236.						

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
16	IPFS 30 Montgomery Street Suite 501 Jersey City, NJ 07302 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/01/18		\$0.00 \$0.00	\$0.00	\$0.00
Originally filed as \$21,309.75 unsecured claims. Proof of claim withdrawn per Dkt # 200.						
17	Colonial Insurance Services, LLC Leslie Pineyro 21 8th Street NE Atlanta, GA 30309 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/05/18		\$115,266.67 \$115,266.67	\$0.00	\$115,266.67
18	Colonial Insurance Services, LLC Leslie Pineyro 21 8th Street NE Atlanta, GA 30309 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/05/18		\$123,595.83 \$123,595.83	\$0.00	\$123,595.83
19	Illinois National Insurance Company AIG Property Casualty, Inc. Attn: Kevin J Larner 80 Pine Street, 13th Floor New York, NY 10005 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/08/18		\$138,184.00 \$138,184.00	\$0.00	\$138,184.00
20	Umana Trucking, LLC 2518 Glen Meadows Dr Mesquite, TX 75150 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/08/18		\$34,737.00 \$34,737.00	\$0.00	\$34,737.00
21	American Millennium Insurance Company 1011 Route 22, Suite 102 Bridgewater, NJ 08807 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/09/18		\$1,127,522.73 \$1,127,522.73	\$0.00	\$1,127,522.73

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
22	US Premium Finance, A Division of Ameris Bank Simpson, Uchitel & Wilson LLP P.O. Box 550105 Atlanta, GA 30355 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/12/18		\$1,081,105.04 \$1,081,105.04	\$0.00	\$1,081,105.04
23	The Hays Group, Inc. 775 Prairie Center Drive, Suite 400 Eden Prairie, MN 55344 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/12/18		\$40,000.00 \$40,000.00	\$0.00	\$40,000.00
24	American Inter-Fidelity Exchange Thompson Hine LLP, c/o Garrett A. Nail 3560 Lenox Road, Two Alliance Ctr, Ste 1600 Atlanta, GA 30326 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Claim reclassified from secured to unsecured per Order, Dkt # 236.	Unsecured 11/12/18		\$645,472.92 \$645,472.92	\$0.00	\$645,472.92
25	ACE American Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.	Unsecured 11/13/18		\$126,629.44 \$126,629.44	\$0.00	\$126,629.44
26	ACE Fire Underwriters Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
27	ACE Property and Casualty Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
28	Bankers Standard Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
29	Chubb Custom Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
30	Chubb Indemnity Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
31	Chubb National Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
32	Executive Risk Indemnity Inc. c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
33	Executive Risk Specialty Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
34	Federal Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
35	Great Northern Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
36	Indemnity Insurance Company of North America c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
37	Illinois Union Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
38	Insurance Company of North America c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
39	Pacific Employers Insurance Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
40	Pacific Indemnity Company c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
41	Vigilant Insurance Company c/o Wendy M. Simkulak Duane Morris LLP c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
42	Westchester Fire Insurance Company c/o Wendy M. Simkulak Duane Morris LLP c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
43	Westchester Surplus Lines Insurance Company c/o Wendy M. Simkulak Duane Morris LLP c/o Wendy M. Simkulak Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
Per consent Order (Dkt # 234), the Chubb Claims (POC #s 25-43) shall be consolidated into claim no. 25 in the amount of \$126,629.44.						
44	Tyser&Co Ltd on behalf of certain underwriters etc Simon Palmer Interim Risk & Compliance Director, Tyser 9th Floor Beaufort House, 15 St. Botolph Street London EC3A 7EE, UK, <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$798,433.84 \$798,433.84	\$0.00	\$798,433.84

Exhibit C **Analysis of Claims Register**

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
45-1	Brit UW Limited PO Box 486 Charleston, SC 29402 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Claim amended by POC # 45-2	Unsecured 11/13/18		\$0.00 \$0.00	\$0.00	\$0.00
45-2	Brit UW Limited J. Ronald Jones, Jr. Esq. Nexsen Pruet, LLC PO Box 486 Charleston, SC 29402 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Claim amends POC # 45-1	Unsecured 11/13/18		\$456,000.66 \$456,000.66	\$0.00	\$456,000.66
47	gotoPremium Finance Suite 400 6200 Canoga Ave. Woodland Hill, CA 91367 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$39,657.73 \$39,657.73	\$0.00	\$39,657.73
48	Farit Logistics LLC 2910 Pillsbury Ave S. Suite 214 Minneapolis, MN 55408 <7200-000 Section 726(a)(3) Tardily Filed General Unsecured Claims> , 620	Unsecured 12/13/18		\$6,122.13 \$6,122.13	\$0.00	\$6,122.13
49	Jones Truck Insurance Agency, Inc 10100 Saddle Creek Rd Waco, TX 76708 <7200-000 Section 726(a)(3) Tardily Filed General Unsecured Claims> , 620	Unsecured 01/22/19		\$36,347.00 \$36,347.00	\$0.00	\$36,347.00
50	IMAN Carriers, Inc. 544 8th Ave NE St. Joseph, MN 56374 <7200-000 Section 726(a)(3) Tardily Filed General Unsecured Claims> , 620	Unsecured 03/14/19		\$7,433.45 \$7,433.45	\$0.00	\$7,433.45

Exhibit C

Analysis of Claims Register

Case: 18-58406-SMS

AMERICAN UNDERWRITING SERVICES, LLC

Claims Bar Date: 11/13/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
51	AFCO Credit Corporation 5600 North River Road Rosemont, IL 60018 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/13/18		\$74,337.45 \$74,337.45	\$0.00	\$74,337.45
Claim reclassified from secured to unsecured per Order, Dkt # 236.						
Case Total:					\$0.00	\$11,073,881.50

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 18-58406-SMS

Case Name: AMERICAN UNDERWRITING SERVICES, LLC

Trustee Name: S. Gregory Hays

Balance on hand: \$ 355,490.16

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 355,490.16

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays	42,206.43	0.00	42,206.43
Accountant for Trustee, Fees - Hays Financial Consulting, LLC	80,475.00	0.00	80,475.00
Accountant for Trustee, Expenses - Hays Financial Consulting, LLC	1,868.29	0.00	1,868.29
Charges, U.S. Bankruptcy Court	350.00	0.00	350.00
Fees, United States Trustee	5,525.00	0.00	5,525.00
Trustee, Expenses - S. Gregory Hays	1,114.56	0.00	1,114.56
Attorney for Trustee Fees (Other Firm) - Law Offices of Henry F. Sewell, Jr., LLC	51,640.00	0.00	51,640.00
Attorney for Trustee Expenses (Other Firm) - Law Offices of Henry F. Sewell, Jr., LLC	673.06	0.00	673.06

Total to be paid for chapter 7 administrative expenses: \$ 183,852.34

Remaining balance: \$ 171,637.82

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Prior Chapter Trustee Compensation - S. Gregory Hays	5,024.17	0.00	5,024.17
Prior Chapter Trustee Expenses - S. Gregory Hays	43.68	0.00	43.68
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) - Law Offices of Henry F. Sewell, Jr., LLC	10,060.00	0.00	10,060.00
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) - Small Herrin, LLP	18,741.57	0.00	18,741.57
Prior Chapter Attorney for Trustee/DIP Expenses (Other Firm) - Small Herrin, LLP	722.31	0.00	722.31
Prior Chapter Accountant for Trustee Fees (Trustee Firm) - Hays Financial Consulting, LLC	10,790.00	0.00	10,790.00
Other Prior Chapter Professional Fees - GGG Partners LLC	17,092.91	0.00	17,092.91
Other Prior Chapter Professional Expenses - GGG Partners LLC	114.36	0.00	114.36
Prior Chapter Other Operating Expenses - AIG Entities	42,580.91	0.00	42,580.91
Prior Chapter Other Operating Expenses - American Millennium Insurance Company	0.00	0.00	0.00

Total to be paid for prior chapter administrative expenses:	\$	105,169.91
Remaining balance:	\$	<u>66,467.91</u>

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$55,383.49 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-1	INTERNAL REVENUE SERVICE	0.00	0.00	0.00
1-2	INTERNAL REVENUE SERVICE	0.00	0.00	0.00
4-1P	Texas Comptroller of Public Accounts	0.00	0.00	0.00
4-2P	Texas Comptroller of Public Accounts c/o Office of the Attorney General	7,579.45	0.00	7,579.45
5-1	Texas Comptroller of Public Accounts	0.00	0.00	0.00
5-2	Texas Comptroller of Public Accounts	47,804.04	0.00	47,804.04

Total to be paid for priority claims:	\$	55,383.49
Remaining balance:	\$	<u>11,084.42</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$10,661,078.48 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.1 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
Ch11AD M1	Americomp Benefits Inc.	0.00	0.00	0.00
Ch11AD M5	Risk Placement Services Inc.	0.00	0.00	0.00
2	Acadia Coffee Service, Inc.	305.11	0.00	0.32
3	CIT Bank NA	2,275.88	0.00	2.37
4-1U	Texas Comptroller of Public Accounts	0.00	0.00	0.00
6-1	Rich Insurance Services Inc.	0.00	0.00	0.00
6-2	Rich Insurance Services Inc.	1,938.60	0.00	2.02
7	Thomas Reuters GRC Inc.	1,395.00	0.00	1.45
8	Seneca Crum Forster Insurance Company	204,654.54	0.00	212.78
9	Synovus Bank	8,823.45	0.00	9.17
10	Risk Placement Services, Inc.	52,000.00	0.00	54.06
11	AmeriComp Benefits, Inc.	4,369.34	0.00	4.54
12	Transport Services Group, LLC	623.79	0.00	0.65
13	Professional Safety Consulting, Inc	14,726.33	0.00	15.31
14	American Southern Insurance Company	345,025.60	0.00	358.73
15	Prosight Specialty Management Company Inc. and New York Marine	5,223,997.53	0.00	5,431.44
16	IPFS	0.00	0.00	0.00
17	Colonial Insurance Services, LLC	115,266.67	0.00	119.84
18	Colonial Insurance Services, LLC	123,595.83	0.00	128.50
19	Illinois National Insurance Company	138,184.00	0.00	143.67
20	Umana Trucking, LLC	34,737.00	0.00	36.12
21	American Millennium Insurance Company	1,127,522.73	0.00	1,172.30
22	US Premium Finance, A Division of Ameris Bank	1,081,105.04	0.00	1,124.03
23	The Hays Group, Inc.	40,000.00	0.00	41.59
24	American Inter-Fidelity Exchange	645,472.92	0.00	671.10
25	ACE American Insurance Company	126,629.44	0.00	131.66

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
26	ACE Fire Underwriters Insurance Company	0.00	0.00	0.00
27	ACE Property and Casualty Insurance Company	0.00	0.00	0.00
28	Bankers Standard Insurance Company	0.00	0.00	0.00
29	Chubb Custom Insurance Company	0.00	0.00	0.00
30	Chubb Indemnity Insurance Company	0.00	0.00	0.00
31	Chubb National Insurance Company	0.00	0.00	0.00
32	Executive Risk Indemnity Inc.	0.00	0.00	0.00
33	Executive Risk Specialty Insurance Company	0.00	0.00	0.00
34	Federal Insurance Company	0.00	0.00	0.00
35	Great Northern Insurance Company	0.00	0.00	0.00
36	Indemnity Insurance Company of North America	0.00	0.00	0.00
37	Illinois Union Insurance Company	0.00	0.00	0.00
38	Insurance Company of North America	0.00	0.00	0.00
39	Pacific Employers Insurance Company	0.00	0.00	0.00
40	Pacific Indemnity Company	0.00	0.00	0.00
41	Vigilant Insurance Company c/o Wendy M. Simkulak Duane Morris LLP	0.00	0.00	0.00
42	Westchester Fire Insurance Company c/o Wendy M. Simkulak Duane Morris LLP	0.00	0.00	0.00
43	Westchester Surplus Lines Insurance Company c/o Wendy M. Simkulak Duane Morris LLP	0.00	0.00	0.00
44	Tyser&Co Ltd on behalf of certain underwriters etc Simon Palmer Interim Risk & Compliance Director, Tyser	798,433.84	0.00	830.14
45-1	Brit UW Limited	0.00	0.00	0.00
45-2	Brit UW Limited	456,000.66	0.00	474.11
47	gotoPremium Finance	39,657.73	0.00	41.23
51	AFCO Credit Corporation	74,337.45	0.00	77.29

Total to be paid for timely general unsecured claims:

\$ 11,084.42

Remaining balance:

\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$68,149.78 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
Ch11AD M2	Triumph Insurance Group, Inc.	18,247.20	0.00	0.00
48	Farit Logistics LLC	6,122.13	0.00	0.00
49	Jones Truck Insurance Agency, Inc	36,347.00	0.00	0.00
50	IMAN Carriers, Inc.	7,433.45	0.00	0.00

Total to be paid for tardily filed general unsecured claims:	\$	0.00
Remaining balance:	\$	0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$247.50 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4-2U	Texas Comptroller of Public Accounts c/o Office of the Attorney General	247.50	0.00	0.00

Total to be paid for subordinated claims:	\$	0.00
Remaining balance:	\$	0.00